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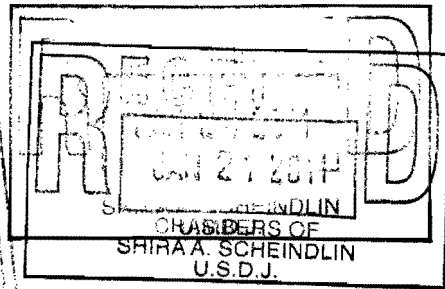
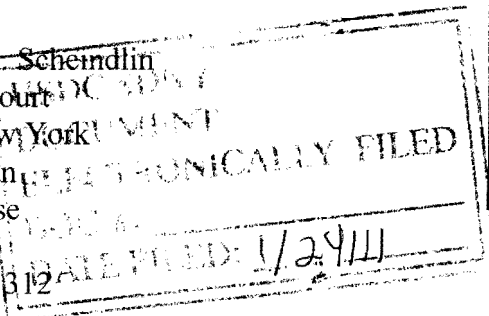
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January 21, 2011

Via Federal Express

The Honorable. Shira A. Scheindlin
United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007-1312



Re: In re Initial Public Offering Sec. Litig., 21 MC 92 (SAS)

Dear Judge Scheindlin,

Enclosed please find a copy of Johnson & Perkinson's Reply Memorandum in Support of its Objection to the Executive Committee's and Lovell Stewart's Plan of Allocation and Motion for an Allocation of Fees Awarded to Johnson & Perkinson.

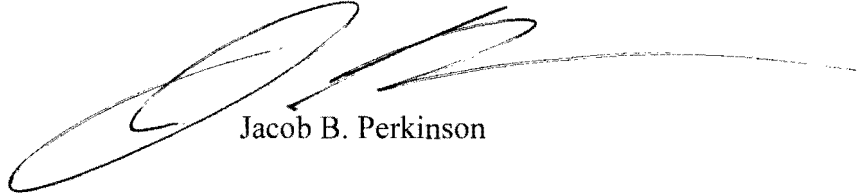
We respectfully request permission to submit our Opening and Reply briefs which exceed the page limits imposed by this Court's Rules. The factually complex issues presented and details of J&P's extensive contribution to the litigation addressed in the Opening Memorandum required thirty-one pages rather than twenty-five. In addition to responding to the arguments presented in the Executive Committee's over length Opposition, the Reply brief submitted herewith addresses additional critical evidence which was not disclosed to or known to exist by J&P prior to the submission of the J&P Memorandum, and therefore requires ten additional pages to adequately present J&P's position.

J&P's Reply Memorandum and attachments were not filed with the Clerk of Court today. We are submitting these papers to your Honor *in camera* pursuant to the Court's Order dated November 12, 2010 (attached). The original version of J&P's Reply and attachments was, however, served on the Executive Committee and the Lovell, Stewart firm today via email and federal express so that they may determine the extent, if any, of any redactions they would like to make prior to filing the redacted copy of the Reply with the Clerk and forward to your Honor the original.

Request to file Memorandum and Reply Memorandum above this Court's page limit is very reluctantly granted. So I ordered: sent for US & 1/24/11

JOHNSON & PERKINSON
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Respectfully,

A handwritten signature in black ink, appearing to read 'J. Perkinson', with a long horizontal flourish extending to the right.

Jacob B. Perkinson

cc: Stanley D Bernstein, Esq. *via Federal Express and email, with enclosures*
Ariana J. Tadler, Esq. *via email only, with enclosures*
David Kessler, Esq. *via email only, with enclosures*
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All Counsel of Record *via Lexis file & serve, without enclosures*